

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Friday 10<sup>th</sup> February, 2023

No. 84

GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 12/2022-Rate/GST/SIKKIM

Date: 30<sup>th</sup> December, 2022

#### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No.1/2017-State Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely :-

In the said notification, -

(A) in Schedule I – 2.5 %, -

- (i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely:- "Ethylalcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)";
- (ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely :-

"Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheatbran, de-oiled cake]";

(B) in Schedule II – 6%, -

- (i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely:- "Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]";

- (ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely:-  
“Mathematical boxes, geometry boxes and colour boxes”;
- (C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -  
“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.
2. This notification shall come into force with effect from the 1st day of January, 2023.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**